

- (8) **Delegated to:** Deputy Director, International, and those officially acting for the Deputy Director, International; Manager, Overseas Operations, and those officially acting for the Manager, Overseas Operations; Manager, Tax Treaty, and the Senior International Advisor.
- (9) **Redelegation:** This authority may not be redelegated.
- (10) **Authority:** To sign on behalf of the Director, International, in response to treaty partner requests (within their post jurisdiction) for tax information, for corporate/public information, for requests relating to information previously provided under Routine Exchanges of Information, and for specific information. In addition, this authority to sign on behalf of the Director, International, shall include United States initiated requests (within their post jurisdiction) for specific information, requests relating to information previously provided under the Routine Exchange Program, and information relating to the Spontaneous Exchange of Information Program.
- (11) **Delegated to:** IRS Tax Attaches (formerly Revenue Service Representatives), and the IRS Deputy Tax Attaches (formerly Assistant Revenue Service Representatives) when officially acting for the Tax Attache.
- (12) **Redelegation:** This authority may not be redelegated.
- (13) **Authority:** To sign on behalf of the Director, International, for matters relating to the Mutual Collection Assistance Program.
- (14) **Delegated to:** Manager, Overseas Operations, and those officially acting for the Manager, Overseas Operations.
- (15) **Redelegation:** This authority may not be redelegated.
- (16) **Source of Authority:** Treasury Order No. 150–17.
- (17) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supercedes Delegation Order No. 114 (Rev. 12), effective April 4, 1997.
- (18) Signed by: Bob Wenzel, Deputy Commissioner

1.2.2.4.3
(03-19-2003)
Delegation Order 4-25
(formerly DO 247, Rev.
1)

- (1) [Supplements Delegation Order No. 97, Rev. 34 (as revised) (and will be reissued as Delegation Order 8-3)] **Settlement Offers, Closing Agreements, and Settlement Agreements under Section 6224(c) in Cases with Technical Advisor (TA) Program Issues, Appeals Industry Specialization Program (ISP) Issues and Appeals Coordinated Issues (ACI)**
- (2) **Authority:** To review and approve prior to finalization, the proposed settlement of TA coordinated issues and Appeals ISP coordinated issues for which Appeals has approved settlement guidelines, together with any related closing agreement, settlement agreement under section 6224(c), and/or Form 870-AD, Offer to Waive Restrictions on Assessment and Collection of Tax Deficiency and to Accept Overassessment. Review and approval will be evidenced by the execution of Form 5701S (Notice of Proposed Adjustment) as amended to indicate the settlement offer.
- (3) **Delegated to:** Appeals ISP Coordinators assigned to the coordinated issue in combination with: Technical Advisor assigned to the coordinated issue and Team Managers in Large and Mid-Size Business (LMSB) with case jurisdiction

or Technical Advisor assigned to the coordinated issue and Territory Managers, Examination Specialization and Technical Guidance/Abusive Schemes in Small Business Self Employed (SBSE).

- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To review and approve prior to finalization, the proposed settlement of Appeals Coordinated Issues (ACI) for which Appeals has approved settlement guidelines, together with any related closing agreement, settlement agreement under section 6224(c), and/or Form 870-AD. Review and approval will be evidenced by the execution of Form 5701S (Notice of Proposed Adjustment) as amended to indicate the settlement offer.
- (6) **Delegated to:** Appeals ACI Coordinators assigned to the ACI coordinated issue in combination with: Technical Advisor assigned to the ACI coordinated issue and Team Managers in Large and Mid-Size Business (LMSB) with case jurisdiction or Technical Advisor assigned to the ACI coordinated issue and Territory Managers, Examination Specialization and Technical Guidance/Abusive Schemes in Small Business Self Employed (SBSE).
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** After review and approval by the appropriate coordinators, advisors and managers, to accept settlement offers on coordinated issues in the TA Program, Appeals ISP Program and the ACI Program, where an Appeals Settlement Guideline has been approved. This authority applies regardless of the amount of liability to be compromised.
- (9) **Delegated to:** LMSB Team Managers and SBSE Territory Managers for cases under their respective jurisdictions.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** After review and approval by the appropriate coordinators, advisors and managers, to execute closing agreements, settlement agreements under section 6224(c), and/or the Form 870-AD in order to effect any final settlement reached on TA coordinated issues, Appeals ISP coordinated issues and Appeals Coordinated Issues where an Appeals Settlement Guideline has been approved.
- (12) **Delegated to:** LMSB Team Managers and SBSE Territory Managers for cases under their respective jurisdictions.
- (13) **Redelegation:** This authority may not be redelegated.
- (14) **Sources of Authority:** Treasury Orders 150-07, 150-09 and 150-10, 26 USC 7121, 26 USC 6224(c), 26 CFR 301.7121-1, and 26 CFR 301.7701-9.
- (15) This order supersedes Delegation Order 247 (Rev.1), as amended. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (16) Signed by: Bob Wenzel, Acting Commissioner